

CLASS TITLE:

PRINCIPAL TAX AUDITOR

Class Code: 02682400

Pay Grade: 33A

EO Code: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: In the Department of Revenue (DOR) Division of Taxation, to assist in supervising and reviewing the day-to-day work of a staff engaged in providing the collection, enforcement, fiscal, and clerical services of the Division; to be assigned the most difficult and/or complex cases and make determinations of taxpayer liability under the State's tax laws; and to do related work as required.

SUPERVISION RECEIVED: Works under the general supervision of a superior from whom assignments are received in outline form with considerable latitude for the exercise of initiative and independent judgment; work is reviewed through conferences and submitted reports for results obtained and conformance to laws, departmental or agency policies, objectives, rules and regulations, and accepted auditing methods, practices and techniques.

SUPERVISION EXERCISED: Assists in supervising and reviewing the day-to-day activities of a professional audit and clerical staff engaged in providing the collection, enforcement, fiscal, and clerical services of the Division; reviews work in process and/or upon completion for results obtained and conformance to laws, rules and regulations, and accepted auditing methods, practices and techniques.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

In the Department of Revenue (DOR) Division of Taxation, to assist in supervising and reviewing the day-to-day work of a staff engaged in providing the collection, enforcement, fiscal, and clerical services of the Division.

To be assigned the most difficult and/or complex cases and make determinations of taxpayer liability under the State's tax laws.

To oversee and review comprehensive tax audits to determine maximum taxpayer liability under that State's laws.

To perform detailed and complex analysis of accounting and financial records and prepare reports of individuals, partnerships, corporations, estates, and donors.

To conduct hearings, interviews and/or conferences for the purpose of adjudicating or clarifying tax matters.

To conduct audit conferences with taxpayers, attorneys and/or accountants regarding audit findings and tax liability.

To assist in the supervision of special auditing and related investigational programs designed to obtain the maximum determinations of taxpayers' liability.

To oversee and supervise the preparation of material for use in the prosecution of delinquent accounts and for prosecution of those who have violated the provisions of the tax laws.

To advise parties on matters pertaining to the interpretation of the various provisions of the state's tax laws and assist in the development of policies, rules and regulations for the enforcement of the various provisions of tax laws.

To evaluate the effectiveness of the agency's auditing programs and make recommendations for improvements.

To provide guidance and direction to subordinate staff engaged in the more difficult and/or complex determinations and/or assessments of tax liability.

To attend, testify and represent the Tax Division in administrative hearings.

To do related work as required.

REQUIRED QUALIFICATION FOR APPOINTMENT:

KNOWLEDGE, SKILLS AND CAPACITIES: A thorough knowledge of the principles, practices and techniques of accounting and the pertinent provisions of the State's tax laws, rules and regulations dealing with taxpayer liability and apply such knowledge to cases; a comprehensive knowledge and understanding of the federal income tax structure; a knowledge of federal income tax theory, publications and revenue rulings; the ability to make the most difficult and/or complex determinations and/or assessments of tax liability; skill in performing a wide variety of basic to advanced mathematical computations; the ability to interpret, explain and apply the various provisions of the State's tax laws, rules and regulations dealing with taxpayer liability, determinations, assessments and collections, or other comparable tax provisions under the law; the ability to conduct hearings, interviews or conferences with taxpayers, or their appointed representatives, to clarify or adjudicate matters involving tax liability or to present findings of an audit to a taxpayer and attempt to reach an agreement on the determination of tax liability; the ability to assist superiors in the development of policies, rules and regulations necessary for the enforcement of the various provisions of the State's tax laws; the ability to provide clear guidance and directions to subordinate staff engaged in difficult and/or complex determinations and/or assessments of tax liability; the ability to establish and maintain effective working relationships with taxpayers and to assess and explain tax determinations made and/or audits performed; the ability to utilize a variety of computer software in the completion of duties as well as to guide and coach other staff in the proper use of such software; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Possession of a Bachelor's or Master's degree from a college of recognized standing in Accounting or a closely related financial field; and

Experience: Employment as a Senior Tax Auditor; or, employment in a responsible legal, auditing or accounting position involving oversight of a small staff engaged in the preparation, examination, or auditing of financial records for the preparation and filing of tax returns or the determination and/or assessment of taxpayer liability; or, employment in a responsible position in a governmental agency involving the review and application of complex tax programs, laws or the enforcement of laws under which taxes are assessed and collected.

SPECIAL REQUIREMENT: At the time of appointment must possess a valid motor vehicle operator's license. Said license must be maintained as a condition of employment.

Class Revised: August 25, 1991

Editorial Review: March 15, 2003

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